

Robert J. Feinstein (RF 2836)
 Alan J. Kornfeld (AK 5647)
 Beth E. Levine (BL 6715)
 PACHULSKI STANG ZIEHL & JONES LLP
 780 Third Avenue, 36th Floor
 New York, New York 10017
 Telephone: (212) 561-7700
 Facsimile: (212) 561-7777
 Counsel for Appellants

UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK

In re)	Appeal No. 07-CV-08423 (RWS)
MUSICLAND HOLDING CORP., et al.,)	Chapter 11
Debtors.)	
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BUENA VISTA HOME ENTERTAINMENT,)	Bk. Case No. 06-10064 (SMB)
INC., a California corporation; CARGILL)	Jointly Administered
FINANCIAL SERVICES INTERNATIONAL,)	
INC., a Delaware corporation; HAIN CAPITAL)	
GROUP, LLC, a Delaware limited liability)	
company; PARAMOUNT PICTURES)	
CORPORATION, a Delaware corporation;)	
TWENTIETH CENTURY FOX HOME)	
ENTERTAINMENT LLC, a Delaware limited)	
liability company; UBS WILLOW FUND, LLC,)	
a Delaware limited liability company; and)	
VÄRDE INVESTMENT PARTNERS, L.P., a)	
Delaware limited partnership,)	
Appellants,)	
v.)	
WACHOVIA BANK, N.A., a national banking)	
association, in its capacity as Agent; and)	
HARRIS N.A., a national banking association,)	
Appellees.)	

**APPELLANT CARGILL FINANCIAL SERVICES INTERNATIONAL, INC.'S
STATEMENT PURSUANT TO FRCP 7.1**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and in order to enable the judges and magistrates of this Court to evaluate possible disqualification or recusal, counsel for Appellant Buena Vista Home Entertainment, Inc. (a private, non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party in which securities or other interests are publicly held: Cargill Financial Services Corporation.

Dated: New York, New York
December 27, 2007

/s/ Beth E. Levine

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Attorneys for Appellant